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CITY COURT AND CITY MARSHAL OF  
WEST MONROE, LOUISIANA

Audited Financial Statement

June 30, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and others appropriate to public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 11-22-00

**LITTLE & BANKS** LLC  
CERTIFIED PUBLIC ACCOUNTANTS

CITY COURT AND CITY MARSHAL OF  
WEST MONROE, LOUISIANA

JUNE 30, 2000

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CITY COURT AND CITY MARSHAL OF  
WEST MONROE, LOUISIANA

JUNE 30, 2000

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**LITTLE & BANKS LLC**  
CERTIFIED PUBLIC ACCOUNTANTS

Wm. TODD LITTLE, CPA  
KERRY J. BANKS, CPA  
CHARLES R. MARCHBANKS, JR., CPA

**INDEPENDENT AUDITORS' REPORT**

Honorable Judge Jim Norris,  
City Court of West Monroe and  
Marshal William Guyton,  
City Marshal of West Monroe  
West Monroe, Louisiana

We have audited the accompanying general purpose financial statement of the City Court and City Marshal of West Monroe, Louisiana, a component unit of the City of West Monroe, Louisiana, as of June 30, 2000. This general purpose financial statement is the responsibility of the management of the City Court and City Marshal of West Monroe, Louisiana. Our responsibility is to express an opinion on this general purpose financial statement based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statement referred to above presents fairly, in all material respects, the financial position of the City Court and City Marshal of West Monroe, Louisiana as of June 30, 2000, in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 1, 2000, on our consideration of the City Court and City Marshal of West Monroe, Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statement taken as a whole. The supplemental information listed in the table of contents is presented for the purpose of additional analysis and is not a required part of the general purpose financial statement of the City Court and City Marshal of West Monroe, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statement, and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statement taken as a whole.

Honorable Judge Jim Norris,  
City Court of West Monroe and  
Marshal William Guyton,  
City Marshal of West Monroe  
West Monroe, Louisiana  
Page Two

The information on pages 19-21, which is of a nonaccounting nature, has not been subjected to the auditing procedures applied in the audit of the general purpose financial statement, and we express no opinion on such information.

*Little & Berkey LLP*

West Monroe, Louisiana  
September 1, 2000

## GENERAL PURPOSE FINANCIAL STATEMENT

CITY COURT OF WEST MONROE AND  
CITY MARSHAL OF WEST MONROE  
WEST MONROE, LOUISIANA

FIDUCIARY FUND TYPE -- AGENCY FUNDS  
COMBINED BALANCE SHEET  
JUNE 30, 2000

ASSETS

Assets

Cash	\$ <u>253,730</u>
TOTAL ASSETS	\$ <u><u>253,730</u></u>

LIABILITIES

Liabilities

Payroll Withholdings Payable	\$ 69
Deposit Due Others	<u>253,661</u>
TOTAL LIABILITIES	\$ <u><u>253,730</u></u>

The accompanying notes are an integral part of this financial statement.

CITY COURT AND CITY MARSHAL OF  
WEST MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENT  
JUNE 30, 2000

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City Court and City Marshal of West Monroe, Louisiana, (the "City Court and City Marshal"), a component unit of the City of West Monroe, Louisiana, consists of two divisions: (1) the City Court and (2) the City Marshal. As provided for by Chapter 7 of Title 13 of the Louisiana Revised Statutes, the City Court has jurisdiction in all civil matters in the City of West Monroe, Louisiana including all of Ward Five of Ouachita Parish. The criminal jurisdiction of the City Court is limited to offenses committed within the city limits of West Monroe, Louisiana, which are not punishable by imprisonment at hard labor. The City Marshal is responsible for maintaining bonds posted by defendants appearing before the City Court, the collection and remittance of garnishments, and the auction of property seized by the City Marshal. The City Judge and the City Marshal are elected for six-year terms.

Financial Reporting Entity

As a governing authority of the city, for reporting purposes, the City of West Monroe, Louisiana, is the financial reporting entity for the city. The financial reporting entity consists of (a) the primary government (city), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Government Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the City of West Monroe, Louisiana for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
  - A. The ability of the city to impose its will on that organization and/or
  - B. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the city.
2. Organizations for which the city does not appoint a voting majority but are fiscally dependent on the city.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organizations is not included because of the nature or significance of the relationship.



CITY COURT AND CITY MARSHAL OF  
WEST MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENT  
JUNE 30, 2000

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial Reporting Entity (Continued)

Because the city provides the City Court and City Marshal's building, its furnishings, and pays its operating expenditures, the City Court and City Marshal was determined to be a component unit of the City of West Monroe, Louisiana, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the court and the marshal, and they do not present information on the city, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

Fund Accounting

The City Court and City Marshal uses funds and account groups to report on financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. An account group, on the other hand, is a financial reporting devise designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable, available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The City Court and City Marshal's current operations require only the use of the fiduciary fund type – agency funds. Agency funds are used to account for assets held as an agent for others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Basis of Accounting

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increase (revenues and other financing sources) and decrease (expenditures and other financing uses) in net current assets.

CITY COURT AND CITY MARSHAL OF  
WEST MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENT  
JUNE 30, 2000

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting (Continued)

The modified accrual basis of accounting is used for reporting all governmental and fiduciary fund types. Under the modified accrual basis of accounting, additions are recognized when susceptible to accrual (when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The court uses the following practices in recognizing and reporting additions and reductions:

1. Additions:

Judge’s costs, marshal’s fees, marshal’s mileage and other court costs are recorded in the year in which they are earned.

Proceeds from sales and seizures are recognized when costs related to a sale and seizure of property are incurred.

Substantially all other additions are recognized when received by the City Court and City Marshal.

Based on the above criteria, judge’s costs, marshal’s fees, marshal’s mileage, other court costs and proceeds from sales and seizures are treated as susceptible to accrual.

2. Reductions:

Reductions are generally recognized under the modified accrual basis of accounting when the related funds liability is incurred.

NOTE 2 – CASH

Under state law, the City Court and City Marshal may deposit funds within a fiscal agent bank, organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The City Court and City Marshal may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2000, the City Court and City Marshal has cash (book balances) totaling \$253,730.

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposits insurance or the pledge of securities owned by the fiscal agent bank. Deposit balances (bank balances) at June 30, 2000, total \$264,230 and are fully secured by federal deposit insurance and/or the pledge of securities owned by the fiscal agent bank.

## SUPPLEMENTAL INFORMATION

CITY COURT AND CITY MARSHAL OF  
WEST MONROE, LOUISIANA

FIDUCIARY FUND TYPE - AGENCY FUNDS

Civil Court Cost Fund

The Civil Court Cost Fund accounts for advance deposits on civil suits filed by litigants. The advances are refundable to the litigants after all court costs have been paid.

Judge's Accrued Civil Cost Fund

The Judge's Accrued Civil Cost Fund accounts for fees earned by the judge, which are transferred from the Civil Court Cost Fund and are used to pay a portion of the judge's salary and other costs of operating city court.

Fines and Forfeitures Fund

The Fines and Forfeitures Fund accounts for the collection of bond forfeitures and the posting of cash bonds. Effective July 1, 1991, fines are remitted directly to the City of West Monroe, Louisiana and are accounted for by the city. Cash bonds are held until forfeited or refunded to the person posting the bond.

Marshal's Garnishment Fund

The Marshal's Garnishment Fund accounts for the collection of garnishments and the remittance of these funds to garnishment payees and to the city court and city marshal for costs incurred in collecting and distributing the funds.

Marshal's Sales and Seizures Fund

The Marshal's Sales and Seizures Fund accounts for the collection of proceeds from the sale and seizure of property and the remittance of these funds to creditors, to the marshal for costs incurred, and to others for costs incurred in the sale and seizure of property.

CITY COURT OF WEST MONROE AND  
CITY MARSHAL OF WEST MONROE  
WEST MONROE, LOUISIANA

FIDUCIARY FUND TYPE -- AGENCY FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2000

	CITY COURT		CITY MARSHAL			
	Civil Court Cost Fund	Judge's Accrued Civil Cost Fund	Cash Bonds and Forfeitures	Marshal's Garnishment Fund	Marshal's Sales and Seizures Fund	Total (Memorandum Only)
ASSETS						
Cash	\$ 157,927	\$ 83,552	\$ 11,295	\$ 501	\$ 455	\$ 253,730
TOTAL ASSETS	\$ 157,927	\$ 83,552	\$ 11,295	\$ 501	\$ 455	\$ 253,730
LIABILITIES						
Payroll Withholdings Payable	\$ -	\$ 69	\$ -	\$ -	\$ -	\$ 69
Deposit Due Others	157,927	83,483	11,295	501	455	253,661
TOTAL LIABILITIES	\$ 157,927	\$ 83,552	\$ 11,295	\$ 501	\$ 455	\$ 253,730

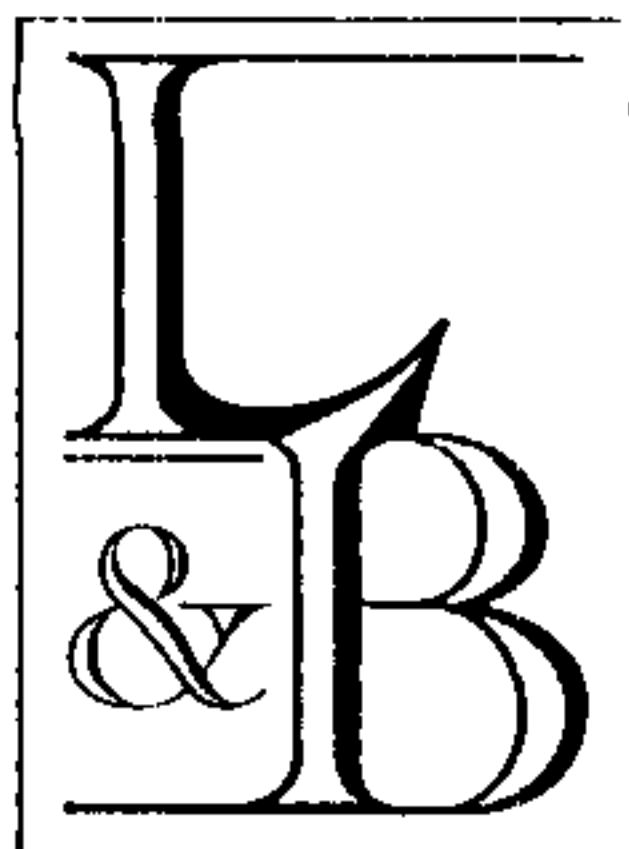


CITY COURT OF WEST MONROE AND  
CITY MARSHAL OF WEST MONROE  
WEST MONROE, LOUISIANA

FIDUCIARY FUND TYPE -- AGENCY FUNDS  
COMBINING SCHEDULE OF CHANGES IN DEPOSITS DUE OTHERS  
FOR THE YEAR ENDED JUNE 30, 2000

	CITY COURT		CITY MARSHAL			
	Civil Court Cost Fund	Judge's Accrued Civil Cost Fund	Cash Bonds and Forfeitures	Marshal's Garnishments Fund	Marshal's Sales and Seizures Fund	Total (Memorandum Only)
DEPOSITS DUE OTHERS AT JUNE 30, 1999	\$ 145,554	\$ 72,777	\$ 9,903	\$ 61	\$ 440	\$ 228,735
ADDITIONS:						
Bonds Posted	-	-	25,430	-	-	25,430
Deposits-Suits and Succession	148,398	-	-	-	-	148,398
Garnishments	-	-	-	194,344	-	194,344
Interest Earnings	612	1,646	-	99	-	2,357
Sales and Seizures	-	-	-	-	22,630	22,630
Transfers from Civil Court Cost Fund	-	54,644	-	-	-	54,644
Total Additions	149,010	56,290	25,430	194,443	22,630	447,803
Subtotal	294,564	129,067	35,333	194,504	23,070	676,538
REDUCTIONS:						
Advertising	-	-	-	-	835	835
Appraisers	-	-	-	-	250	250
Bonds Reclaimed	-	-	19,563	-	-	19,563
Garnishment Payees	-	-	-	176,387	-	176,387
Judge's Cost	54,464	-	-	-	-	54,464
Judge's Salary	-	25,775	-	-	-	25,775
Judge's Retirement	-	2,752	-	-	-	2,752
Judge's Supplemental Compensation Fund	16,912	-	-	-	-	16,912
Marshal's Fee	17,874	-	-	11,651	5,231	34,757
Marshal's Mileage	3,890	-	-	-	-	3,890
Salaries - Part Time Employees	-	4,326	-	-	-	4,326
Payroll Taxes	-	711	-	-	-	711
Other Court Costs	15,967	-	-	841	-	16,808
Other Reductions	-	2,194	-	129	5,397	7,720
Payments to Creditors	-	-	-	-	10,901	10,901
Settlements to Litigants	27,530	-	-	4,995	-	32,525
Transfers to City of West Monroe	-	-	4,475	-	-	4,475
Travel	-	9,826	-	-	-	9,826
Total Reductions	136,637	45,584	24,038	194,003	22,614	422,876
DEPOSITS DUE OTHERS AT JUNE 30, 2000	\$ 157,927	\$ 83,483	\$ 11,295	\$ 501	\$ 455	\$ 253,661

## COMPLIANCE REPORTING



**LITTLE & BANKS LLC**  
CERTIFIED PUBLIC ACCOUNTANTS

Wm. TODD LITTLE, CPA  
KERRY J. BANKS, CPA  
CHARLES R. MARCHBANKS, JR., CPA

**Independent Auditors' Report on Compliance and on  
Internal Control Over Financial Reporting Based on  
an Audit of Financial Statements Performed in  
Accordance With Government Auditing Standards**

Honorable Judge Jim Norris,  
City Court of West Monroe and  
Marshal William Guyton,  
City Marshal of West Monroe  
West Monroe, Louisiana

We have audited the general purpose financial statement of the City Court and City Marshal of West Monroe, Louisiana (the "City Court and City Marshal"), a component unit of the City of West Monroe, Louisiana as of June 30, 2000, and have issued our report thereon dated September 1, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the City Court and City Marshal's general purpose financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the City Court and City Marshal's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the City Court and City Marshal's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statement. Reportable conditions relevant to the internal control of the City Marshal are described in the accompanying Schedules of Findings and Questioned Costs - City Marshal as items CM-2000-1, CM-2000-2, and CM-2000-3.



Honorable Judge Jim Norris,  
City Court of West Monroe and  
Marshal William Guyton,  
City Marshal of West Monroe

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended solely for the information and use of the City Court and City Marshal of West Monroe, Louisiana and its designated representatives and is not intended to be and should not be used by anyone other than these specified parties.

*Little + Berkey LLC*

West Monroe, Louisiana  
September 1, 2000

CITY COURT AND CITY MARSHAL OF  
WEST MONROE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS – CITY COURT  
FOR THE YEAR ENDED JUNE 30, 2000

We have audited the general purpose financial statement of the City Court and City Marshal of West Monroe, Louisiana as of June 30, 2000, and have issued our report thereon dated September 1, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the general purpose financial statement as of June 30, 2000, resulted in an unqualified opinion.

*Section I – Summary of Auditor's Reports*

*a. Report on Internal Control and Compliance Material to the Financial Statements*

Internal Control

Material Weaknesses \_\_\_ yes X no

Reportable Conditions \_\_\_ yes X no\*

\*The "Report on Compliance and Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance *Government Auditing Standards*" contained no reportable conditions relevant to the internal control of the City Court. See the Schedule of Findings and Questioned Costs – City Marshal for reportable conditions relevant to the internal control of the City Marshal.

Compliance

Compliance Material to Financial Statements \_\_\_ yes X no

*b. Federal Awards – N/A*

Internal Control

Material Weaknesses \_\_\_ yes \_\_\_ no

Reportable Conditions \_\_\_ yes \_\_\_ no

Type of Opinion on Compliance  
For Major Programs

Unqualified \_\_\_\_\_  
Disclaimer \_\_\_\_\_

Qualified \_\_\_\_\_  
Adverse \_\_\_\_\_

Are their findings required to be reported in accordance with Circular A-133, Section .510(a)?  
\_\_\_\_\_yes \_\_\_\_\_no

*c. Identification of Major Programs: N/A*

CFDA Number(s) \_\_\_\_\_ Name of Federal Program (Cluster) \_\_\_\_\_

Dollar threshold used to distinguish between Type A and Type B Programs \$ \_\_\_\_\_

Is the auditee a "low-risk" auditee, as defined by OMB Circular A-133? \_\_\_\_\_

CITY COURT AND CITY MARSHAL OF  
WEST MONROE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS – CITY COURT (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2000

*Section II – Financial Statement Findings*

No matters were reported.

*Section III – Federal Award Findings and Questioned Costs – N/A*

CITY COURT AND CITY MARSHAL OF  
WEST MONROE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS – CITY MARSHAL  
FOR THE YEAR ENDED JUNE 30, 2000

We have audited the general purpose financial statement of the City Court and City Marshal of West Monroe, Louisiana as of June 30, 2000, and have issued our report thereon dated September 1, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the general purpose financial statement as of June 30, 2000, resulted in an unqualified opinion.

*Section I – Summary of Auditor's Reports*

*a. Report on Internal Control and Compliance Material to the Financial Statements*

Internal Control

Material Weaknesses \_\_\_ yes X no

Reportable Conditions X yes \_\_\_ no

**CM-2000-1 Accounting Personnel**

**Condition and Criteria:** Subsequent to June 30, 2000, the accountant for the City Marshal's office was terminated and a new accountant was hired. The new accountant had limited accounting and computer knowledge and experience, as well as, no accounting experience working for a City Marshal. Furthermore, the other employees of the City Marshal's office were not able to train the new accountant since such employees lacked the requisite knowledge of the City Marshal's accounting processes.

**Effect:** The new accountant had to train herself about the accounting processes for the City Marshal's office, which, initially, adversely affected the City Marshal office's ability to process receipts and disbursements, prepare reconciliations, and provide reports on a timely basis.

**Recommendation:** First, the City Marshal should implement a hiring policy for accounting personnel. At a minimum, such policy should require applicants to have accounting and computer experience and/or knowledge. Furthermore, the policy should indicate that accounting experience working for a City Marshal is preferred but not necessarily required. Second, the City Marshal should begin an accounting crosstraining program so that other employees can temporarily fill any voids in the accounting processes that might be created should the City Marshal's accountant be terminated, resign, etc.

**CM-2000-2 Data Processing Security**

**Condition:** Subsequent to June 30, 2000, the City Marshal hired a new accountant. The accountant was provided with a computer password that had been previously assigned to an employee of the City Court. It has been disputed as to how the accountant was provided with another employee's password.

CITY COURT AND CITY MARSHAL OF  
WEST MONROE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CITY MARSHAL (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2000

**Criteria:** Access to certain records and information that are maintained in the data processing systems of the City Court and the City Marshal are password restricted.

**Effect:** By having the same password as the employee of the City Court, the accountant inadvertently breached the security of the data processing system of the City Court and thus, accessed certain records and information of the City Court which were password protected.

**Recommendation:** Passwords for accessing the data processing system of the City Marshal's office (as well as, other departments) should be assigned by an employee of the data processing department of the City of West Monroe, Louisiana. Preferably, such employee should be the head of such department, or at a minimum, an employee having supervisory authority who is a designee of the department head. Also, the assignment of passwords should be documented, and such documentation should be securely stored. Furthermore, once a password has been assigned, procedures should be established to prevent the password from being improperly reassigned.

**CM-2000-3 Safeguarding of Assets and Safekeeping of Records**

**Condition and Criteria:** The internal control policy of the City Marshal requires that assets be maintained in such a manner as to minimize the opportunity for unauthorized use and possibly, misappropriation of the assets, and that financial records be securely stored. However, it was noted that a checkbook was stored in such a manner that unauthorized personnel could have access to it. Also, bank statements, various ledgers, and reports were not being stored in a secure location.

**Effect:** Unauthorized access and use of the checkbook may result in the misappropriation of cash. Also, storing financial records in an unsecured location may result in the misplacing, loss, or inadvertent destruction of financial records.

**Recommendation:** When not being utilized, the checkbook should be stored in a secure location that can be accessed only by authorized personnel. Furthermore, all financial records should be stored in a location that limits access by unauthorized personnel and thus, minimizes the risk of misplacement, loss, or inadvertent destruction of financial records.

**Compliance**

Compliance Material to Financial Statements    ☐ yes    ☒ no

*b.        Federal Awards - N/A*

**Internal Control**

Material Weaknesses    ☐ yes    ☐ no

Reportable Conditions    ☐ yes    ☐ no

Type of Opinion on Compliance  
For Major Programs

Unqualified \_\_\_\_\_  
Disclaimer    \_\_\_\_\_

Qualified \_\_\_\_\_  
Adverse    \_\_\_\_\_



CITY COURT AND CITY MARSHAL OF  
WEST MONROE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CITY MARSHAL (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2000

Are their findings required to be reported in accordance with Circular A-133, Section .510(a)?  
\_\_\_\_\_ yes \_\_\_\_\_ no

c. *Identification of Major Programs:* N/A

CFDA Number(s)	Name of Federal Program (Cluster)

Dollar threshold used to distinguish between Type A and Type B Programs \$\_\_\_\_\_

Is the auditee a "low-risk" auditee, as defined by OMB Circular A-133? \_\_\_\_\_

*Section II - Financial Statement Findings*

No matters were reported.

*Section III - Federal Award Findings and Questioned Costs - N/A*

CITY COURT AND CITY MARSHAL OF  
WEST MONROE, LOUISIANA

SCHEDULE OF PRIOR YEAR FINDINGS - CITY COURT  
FOR THE YEAR ENDED JUNE 30, 2000

Section 1 - Internal Control and Compliance Material to the Financial Statements

No prior year findings were reported.

Section II - Internal Control and Compliance Material to Federal Awards

The City Court did not receive any Federal Awards during the year ended June 30, 1999.  
Thus, this section is not applicable for this entity.

Section III - Management Letter

No management letter was issued.

CITY COURT AND CITY MARSHAL OF  
WEST MONROE, LOUISIANA

SCHEDULE OF PRIOR YEAR FINDINGS - CITY MARSHAL  
FOR THE YEAR ENDED JUNE 30, 2000

Section I - Internal Control and Compliance Material to the Financial Statements

No prior year findings were reported.

Section II - Internal Control and Compliance Material to Federal Awards

The City Marshal did not receive any Federal Awards during the year ended June 30, 1999.  
Thus, this section is not applicable for this entity.

Section III - Management Letter

No management letter was issued.



## OTHER REQUIRED INFORMATION

**CITY COURT AND CITY MARSHAL  
OF WEST MONROE, LOUISIANA**

**MANAGEMENT'S CORRECTIVE ACTION PLAN – CITY MARSHAL  
FOR THE YEAR ENDED JUNE 30, 2000**

**SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENT.**

**CM-2000-1 Accounting Personal**

**Recommendation:** The City Marshal should implement a hiring policy for accounting personnel. At a minimum, such policy should require applicants to have accounting and computer experience and/or knowledge. Furthermore, the policy should indicate that accounting experience working for a City Marshal is preferred but not necessarily required. Also, the City Marshal should begin an accounting crosstraining program so that other employees can temporarily fill any voids in the accounting processes that might be created should the City Marshal's accountant be terminated, resign, etc.

**Corrective Action:** The City Marshal's office implemented a new hiring policy for the accounting personnel, requiring the new employees to have a minimum of accounting and computer experience/knowledge. The City Marshal's office is crosstraining the employees so that the employees can temporarily fill any voids throughout the office. On October 1, 2000 a new accountant/computer controller was employed. The new employee has accounting experience and full computer knowledge. The employees of the Marshal's Office are working together to crosstrain within the department. A policy and procedure manual is being created for the marshal's office describing the duties of each employee.

**CM-2000-2 Data Processing Security**

**Recommendation:** Passwords for accessing the data processing system of the City Marshal's office (as well as, other departments) should be assigned by an employee of the data processing department of the City of West Monroe, Louisiana. Preferably, such employee should be the head of such department, or at a minimum, an employee having supervisory authority who is a designee of the department head. Also, the assignment of passwords should be documented, and such documentation should be securely stored. Furthermore, once a password has been assigned, procedures should be established to prevent the password from being improperly reassigned.

**Corrective Action:** The Marshal's Office and the City Court office is networked together through a program called Juris 4. Effective August 8, 2000, the network programmer began issuing all passwords to employees, and will delete password's from all terminated employees. The passwords are to be kept confidential by the programmer and the employee.

**CITY COURT AND CITY MARSHAL  
OF WEST MONROE, LOUISIANA**

**MANAGEMENT'S CORRECTIVE ACTION PLAN -- CITY MARSHAL  
FOR THE YEAR ENDED JUNE 30, 2000**

**SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL  
STATEMENT. (CONTINUED)**

**CM-2000-3 Safeguarding of Assets and Safekeeping of Records**

**Recommendation:** When not being utilized, the checkbook should be stored in a secure location that can be accessed only by authorized personnel. Furthermore, all financial records should be stored in a location that limits access by unauthorized personnel and thus, minimizes the risk of misplacement, loss, or inadvertent destruction of financial records

**Corrective Action:** The financial records, checkbook, bank statements, ledgers, and reports have been labeled and placed in folders in a locked filing cabinet. The bookkeeper and traffic clerk have the keys to the filing cabinet.

**SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL  
AWARDS. - N/A**

**SECTION III - MANAGEMENT LETTER -- N/A**

[This form is an unaudited informational document prepared by management of the audited agency.]

LEGISLATIVE AUDITOR  
BATON ROUGE LA 70804

DATA COLLECTION FORM

FOR REPORTING ON AUDITS OF STATE AND LOCAL GOVERNMENT AND QUASIPUBLIC ENTITIES

OMB Form 0348-0057 may be used as a substitute for this form.

Date Submitted 10/14/00

RETURN to: Legislative Auditor

Attn: Engagement Processing

Post Office Box 94397

Baton Rouge, Louisiana 70804-9397

1. Fiscal Year Ending Date For This Submission:

6/30/00

3. Audit Period Covered

☒ Annual

☐ Biennial

☐ Other

to

2. Type of Report:

☐ Single Audit

☒ GAO Audit Standards Audit

☐ Compilation

☐ Compilation/Attestation

☐ Program Audit

☐ Other

4. AUDITEE INFORMATION

Auditee Name City Court and  
City Marshal of West Monroe, LA

Street Address (Number and Street)

2303 N. 7th Street

Mailing Address (PO No.)

City

State

Zip

West Monroe

LA

71291

Auditee Contact

Name

Title

Charlene Crocker

Clerk of  
Court

Telephone

Fax

318-396-2767

318-396-2738

Email (Optional)

5. AUDITOR INFORMATION

Firm Name

Little & Banks

b. Street Address (Number and Street)

2211 N. 7th Street, Suite 200

Mailing Address (PO No.)

P.O. Box 1435

City

State

Zip

West Monroe

LA

71294

c. Auditor Contact

Name

Title

Charles Marchbanks

Partner

Telephone

Fax

318-361-9600

318-361-9620

Email (Optional)

Component Units Included Within the Report and for Which No Separate Report Will Be Issued:

N/A

If there are no modifications to the auditor's financial opinion, no reportable conditions, no material weaknesses, no reported instances of noncompliance, and no management letter, check this box; do not complete the rest of the form.

☐

6. FINANCIAL STATEMENTS

a. Type of audit report on financial statements.

☐ Not Applicable

☒ Unqualified Opinion

☐ Qualified Opinion

☐ Adverse Opinion

☐ Disclaimer of Opinion

b. Is a 'going concern' explanatory paragraph included in the audit report?

☐ Yes

☒ No

c. Do any of the funds have deficit fund balances?

☐ Yes

☒ No

d. Is there a related party footnote?

☐ Yes

☒ No

7. INTERNAL CONTROL

Do the comments on internal control include:

☐ material weaknesses

☒ reportable conditions

☐ not applicable

8. COMPLIANCE

Do the comments on compliance include:

☐ illegal acts

☐ fraud/criminal acts

☒ not applicable

9. MANAGEMENT LETTER (Finding Caption and No.)

N/A

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

10. SCHEDULE OF CURRENT YEAR FINDINGS/QUESTIONED COSTS (Finding Caption and No.)

CM-2000-1 Accounting Personnel

\$ -0-

Resolved ☒ Yes ☐ No ☐ No Longer Applicable

CM-2000-2 Data Processing Security

\$ -0-

Resolved ☒ Yes ☐ No ☐ No Longer Applicable

CM-2000-3 Safeguarding of Assets

\$ -0-

Resolved ☒ Yes ☐ No ☐ No Longer Applicable

\$

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

\$

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

\$

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

Do any findings address nepotism, ethics violations or related party transactions?

☒ Yes

☐ No

Do any findings address violation of bond indenture covenants?

☐ Yes

☒ No

AUDITEE SIGNATURE

Date 10/14/00